

SEC. 6. Supervisors to correct assessments—when and how. In the event that any insurance corporation or association, affected by this act, shall pay to the treasurer of state prior to May first, 1900, a sum so that the amount of its payment to said treasurer of state for the year 1900 shall equal what said corporation or association would be compelled to pay to said treasurer of state had this act been in force prior to the granting of the annual certificate by the auditor of state for the year 1900, then such corporation or association shall, for the levy made in the year 1900, be subject to the provisions of this act, respecting the levy and assessment of taxes by local and municipal authorities, and upon presentation of the receipt from the said treasurer of state showing a compliance with this section by such insurance corporation or association, it is hereby made the duty of the board of supervisors of the proper county to alter and correct the assessment of such corporation, association or shareholder made in the year 1900, so that said assessment shall be the same in amount as though it had been made under the provisions of this act, and the tax levied by the local or municipal authorities against every such corporation or association or its shareholders entitled to the benefit of this section, is corrected accordingly. Any corporation or association entitled to, but failing to take advantage of, the provisions of this section, shall not be relieved from any local or municipal tax heretofore levied by any of the provisions of this act.

SEC. 7. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved March 30, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, March 31, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 44.

ASSESSMENT OF TAXES.

S. F. 143.

AN ACT to amend section thirteen hundred and forty (1340) of the code, relating to the assessment of taxes.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Statement to show average daily service. That section thirteen hundred and forty (1340) of the code be amended by adding thereto the following:

“Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.”

Approved March 21, 1900.

CHAPTER 45.

TAXATION OF EXPRESS COMPANIES.

S. F. 66.

AN ACT providing for the taxation of the property of express companies and repealing sections thirteen hundred and forty-five (1345) and thirteen hundred and forty-six (1346) of the code, and chapter thirty-one (31) of the acts of the Twenty-seventh General Assembly.